UNITED STATES BAN SOUTHERN DISTRICT	OF NEW YORK	**	
In re: DELPHI AUTOMOTIVE SYSTEMS LLC Debtor.			
		Chapter 11 Case No. 05-44640	
		PURSUANT TO FRBP RULE 3001(e	<u>)(1)</u>
To: (Transferee)	LONGACRE MASTER FUND, LTD. Transferor: Techform Products Limited 810 Seventh Avenue, 22 nd Floor New York, NY 10019 Attn: Vladimir Jelisavcic		
A transfer in the amount	of <u>\$97,353.68</u> from:		
	Techform Produ 14 Centennial D Pennetanguisher Attn: Rob Mauro	rive ae, ON L9M 1R8	
		01 (e)(1), you affirm that you have sea not previously filed a proof of claim.	arched the
Refer to INTERNAL correspondence relative t	CONTROL NUME to this transfer.	BER in any	y further
		Intake Clerk	
FOR CLERK'S OFFICE This notice was maile, 2007. Copy: Debtor's Attorney	d to the first named	party, by first class mail, post party,	repaid on
copy. Debiol's Automey			
	:	Deputy Clerk	

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")

Southern District of New York

One Bowling Green New York, NY 10004

Attn: Clerk

AND TO: DELPHI AUTOMOTIVE SYSTEMS LLC ("Debtor")

Case No. 05-44640

Claim#

TECHFORM PRODUCTS LIMITED, its successors and assigns ("<u>Seller</u>"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE MASTER FUND, LTD.

c/o U.S. Bank National Association Corporate Trust Services 1420 Fifth Avenue, 7th Floor Seattle, Washington 98101

Attn: Dawnita Ehl

its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$97,353.68 ("Claim") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated December 14, 2006.

TECHFORM PRODUCTS LIMITED LONGACRE MASTER FUND, LTD.

By: /s/ Robert M. Hall By: /s/ Steven S. Weissman

Name: Robert M. Hall Name: Steven S. Weissman

Title: President & CFO Title: Director